

STATEMENT OF PURPOSE

RS27779 / H0574

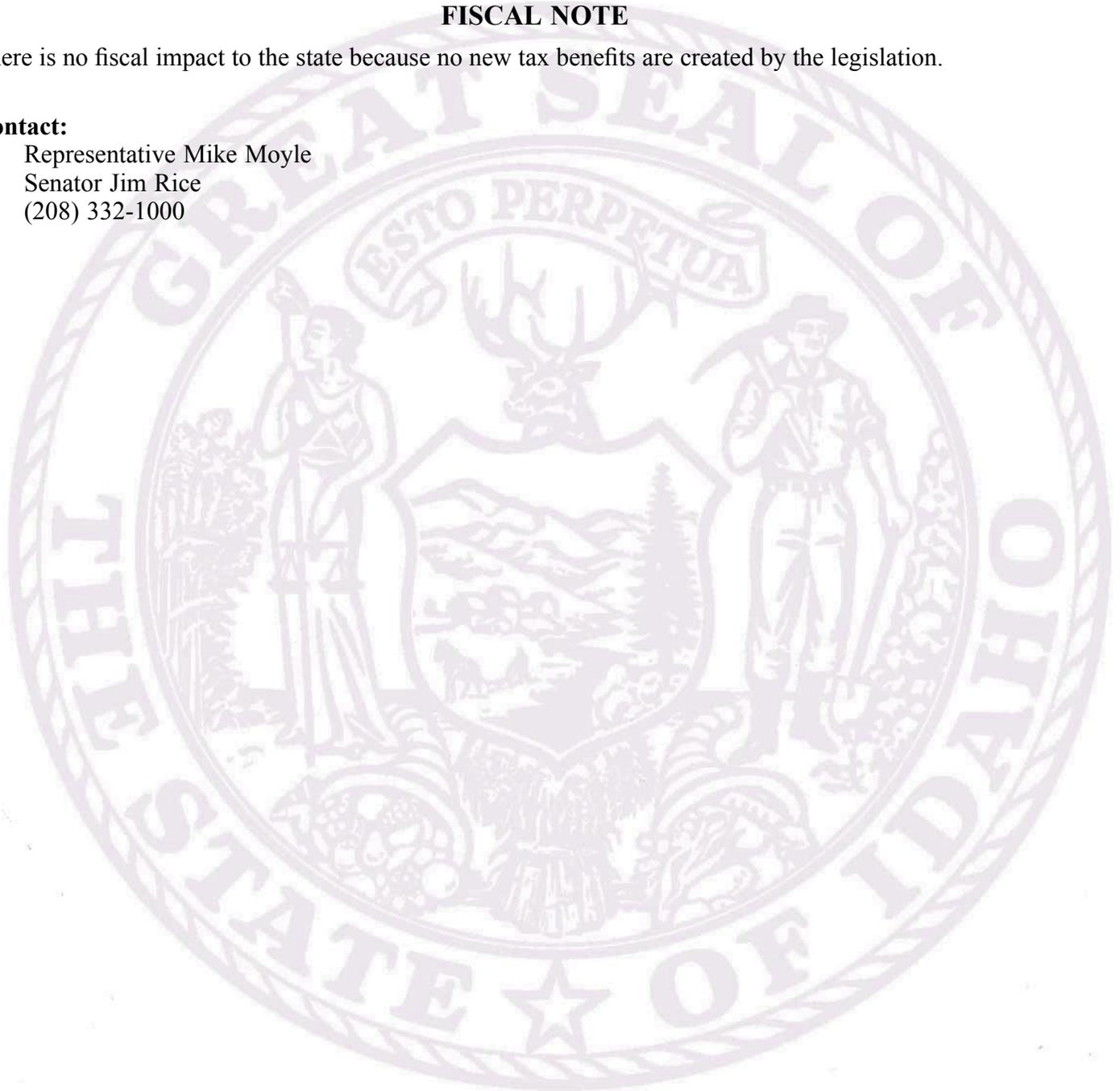
This legislation makes it clear that a court order shall be recognized by the Tax Commission when determining which parent can claim any tax deductions or credits for a child or children.

FISCAL NOTE

There is no fiscal impact to the state because no new tax benefits are created by the legislation.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).